IN THE CLAIMS:

Kindly cancel Claims 1, 3, 4, 7, 8, 14-18 and 21.

1. (Cancelled)

2. (Previously Presented) A polarizing plate protection film wherein a polyurethane resin layer and a non-polarizer polyvinyl alcohol layer are formed in this order on a thermoplastic saturated norbornene-type resin film.

3. (Cancelled)

4. (Cancelled)

5. (Previously Presented) A polarizing plate having on at least one side thereof a polarizing plate protection film, said polarizing plate protection film consisting of a thermoplastic saturated norbornene-type resin film on which a polyurethane resin layer is formed, said polarizing plate protection film being bonded onto at least one side of the polarizer by wet lamination using a polyvinyl alcohol adhesive.

6. (Cancelled)

7. (Cancelled)

8. (Cancelled)

9. (Previously Presented) The polarizing plate protection film of claim 2, wherein said polyurethane resin layer consists of a polyurethane adhesive which contains modified polyisocyanate.

10. (Previously Presented) The polarizing plate protection film of claim 2, wherein said polyurethane resin layer consists of a water-type polyurethane adhesive.

11. (Previously Presented) A polarizing plate protection film wherein a polyurethane resin layer and a polyvinyl alcohol layer are formed in this order on a thermoplastic saturated norbornene-type resin film, said polarizing plate protection film being bonded onto at least one side of a polarizer by wet lamination using a polyvinyl alcohol-type adhesive.

12. (Previously Presented) A polarizing plate protection film consisting of a thermoplastic saturated norbornene-type resin film on which a polyurethane resin layer is formed, said polyurethane resin layer consisting of a polyurethane adhesive which contains modified polyisocyanate, said polarizing plate protection film being bonded onto at least one side of a polarizer by wet lamination using a polyvinyl alcohol-type adhesive.

13. (Previously Presented) A polarizing plate protection film consisting of a thermoplastic saturated norbornene-type resin film on which a polyurethane resin layer is formed, said polyurethane resin layer consisting of a water-type polyurethane adhesive, said polarizing plate protection film being bonded onto at least one side of the polarizer by wet lamination using a polyvinyl alcohol-type adhesive.

14. (Cancelled)

15. (Cancelled)

16. (Cancelled)

17. (Cancelled)

18. (Cancelled)

19. (Previously Presented) A polarizing plate comprising:

(a) a polyvinyl alcohol polarizer having on one side thereof a liquid crystal cell,

(b) a polarizing plate protection film consisting of a thermoplastic saturated norbornene-type resin film,

(c) a thin film of a polyurethane resin formed and bonded to said thermoplastic saturated norbornene-type resin film, said polyurethane film having a thickness of from about 0.01 - 20 microns, and being formed from a two-component type with a main agent consisting of a polyester resin,

(d) said polyurethane layer in (c) above being bonded to a side of the polyvinyl alcohol polarizer having a liquid crystal cell thereon.

20. (Previously Presented) The polarizing plate of claim 19, further comprising a polyvinyl alcohol adhesive bonding said layer of a polyurethane resin of the polarizing plate protection film to a side of the polyvinyl alcohol polarizer having liquid crystal cells.

21. (Cancelled)